

**SECTION 1. SHORT TITLE.**

This Act may be cited as the “Fallen Firefighters Assistance Tax Clarification Act of 2006”.

**SEC. 2. PAYMENTS BY CHARITABLE ORGANIZATIONS WITH RESPECT TO CERTAIN FIREFIGHTERS TREATED AS EX-EMPT PAYMENTS.**

(a) IN GENERAL.—For purposes of the Internal Revenue Code of 1986, payments made on behalf of any firefighter who died as the result of the October 2006 Esperanza Incident fire in southern California to any family member of such firefighter by an organization described in paragraph (1) or (2) of section 509(a) of such Code shall be treated as related to the purpose or function constituting the basis for such organization's exemption under section 501 of such Code if such payments are made in good faith using a reasonable and objective formula which is consistently applied.

(b) APPLICATION.—Subsection (a) shall apply only to payments made on or after October 26, 2006, and before June 1, 2007.

Mr. LEWIS of California. Mr. Speaker, the communities in our Southern California mountains, and the community of Federal firefighters, suffered a terrible tragedy a little more than a month ago when five Federal firefighters were killed protecting our homes and families. Our constituents have promised to provide for the survivors of Engine Captain Mark Loutzenhiser, Fire Engine Operator Jess McLean, Assistant Fire Engine Operator Jason McKay, Firefighter Daniel Hoover-Najera, and Firefighter Pablo Cerda. With the help of the Riverside County Board of Supervisors and a local United Way chapter, nearly \$1 million has been raised. But we need to ensure that our tax regulations do not block the distribution of this money to the deserving families. My colleague and friend Representative MARY BONO has introduced a very simple bill, which would give permission to the United Way to organize the fund's dispersal. It is a narrow bill that creates a one-time income tax exemption for those firefighter families receiving money from the fund. It also allows donations to the fund to be deductible. Mr. Speaker, it is my hope that the members of this body will help us help these families, who have suffered a terrible loss in the name of public service and protecting our communities from wildfires.

Mrs. BONO. Mr. Speaker, after five United States Forest Service fire fighters were killed in the line of duty battling the Esperanza fire to protect life and property, a fund was set up to help care for the families of these brave men.

Thousands of citizens from across the country donated to this worthy cause. The response was so overwhelming that soon, the County of Riverside found itself with approximately \$1 million to distribute to their survivors. The County turned to the Central County United Way in Hemet, CA to help manage these donations.

Local officials were surprised to learn soon thereafter that tax-exempt charitable organizations are not allowed to raise money for a group as small and specific as the families of these five American heroes.

My colleagues, Chairman JERRY LEWIS and Congressman KEN CALVERT, and I, along with Senators BARBARA BOXER and DIANNE FEINSTEIN, are trying to remedy this situation.

The pain these families have suffered through should not be worsened due to their inability to receive funds that Americans so generously donated. Nor should the United

Way jeopardize its tax exempt status to help distribute these donations.

Sometimes, our rules and regulations just don't make sense and they prevent charity and kind heartedness from being furthered. While no amount of money will ease the suffering of the families of these fallen firefighters, Congress can take an important step to help get them the donations they deserve.

I want to thank Chairman BILL THOMAS, Majority Leader JOHN BOEHNER and Ranking Member CHARLES RANGEL for helping to make this bill possible. Your kindness and thoughtfulness will not be forgotten.

I urge the passage of this critical piece of legislation.

The bill was ordered to be engrossed and read a third time, was read the third time, and passed, and a motion to reconsider was laid on the table.

**SOCIAL SECURITY TRUST FUNDS RESTORATION ACT OF 2006**

Mr. THOMAS. Mr. Speaker, I ask unanimous consent that the Committee on Ways and Means be discharged from further consideration of the Senate bill (S. 4091) to provide authority for restoration of the Social Security Trust Funds from the effects of a clerical error, and for others purposes, and ask for its immediate consideration in the House.

The Clerk read the title of the Senate bill.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from California?

Mr. KUCINICH. Reserving the right to object, the title said “for other purposes.” Would you elaborate?

Mr. THOMAS. Mr. Speaker, will the gentleman yield?

Mr. KUCINICH. I yield to the gentleman from California.

Mr. THOMAS. That is boilerplate language that is used. This is something that we do virtually every year because there are always accounting errors, and this allows for the correcting of the accounting errors.

Mr. KUCINICH. Mr. Speaker, I withdraw my objection.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from California?

There was no objection.

The Clerk read the Senate bill, as follows:

S. 4091

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

**SECTION 1. SHORT TITLE.**

This Act may be cited as the “Social Security Trust Funds Restoration Act of 2006”.

**SEC. 2. DEFINITIONS.**

For purposes of this Act—

(1) CLERICAL ERROR.—The term “clerical error” means the bookkeeping errors at the Social Security Administration that resulted in the overpayment of amounts transferred from the Trust Funds to the general fund of the Treasury during the period commencing with 1999 and ending with 2005 as transfers, under the voluntary withholding program authorized by section 3402(p) of the Internal Revenue Code of 1986, of anticipated taxes on

benefit payments under title II of the Social Security Act.

(2) SECRETARY.—The term “Secretary” means the Secretary of the Treasury.

(3) TRUST FUNDS.—The term “Trust Funds” means the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund.

**SEC. 3. RESTORATION OF TRUST FUNDS.**

(a) APPROPRIATION.—There is hereby appropriated to each of the Trust Funds, out of any money in the Treasury not otherwise appropriated, an amount determined by the Secretary, in consultation with the Commissioner of Social Security, to be equal, to the extent practicable in the judgment of the Secretary, to the difference between—

(1) the sum of—

(A) the amounts that the Secretary determines, in consultation with the Commissioner of Social Security, were overpaid from such Trust Fund to the general fund of the Treasury by reason of the clerical error, and

(B) the amount that the Secretary determines, in consultation with the Commissioner of Social Security, to be equal, to the extent practicable in the judgment of the Secretary, to the interest income that would have been payable to such Trust Fund pursuant to section 201(d) of the Social Security Act on obligations issued under chapter 31 of title 31, United States Code, that was not paid by reason of the clerical error, and

(2) the sum of—

(A) the amounts that are refunded to such Trust Fund as overpayments by reason of the clerical error to the extent not limited by periods of limitation under applicable provisions of the Internal Revenue Code of 1986, and

(B) the interest that is paid to such Trust Fund on the overpayments resulting from the clerical error to the extent allowed under applicable provisions of such Code.

(b) INVESTMENT.—The Secretary shall invest the amounts appropriated to each of the Trust Funds under subsection (a) in accordance with the currently applicable investment policy for such Trust Fund.

**SEC. 4. TIMING.**

(a) ACTIONS BY THE SECRETARY.—The Secretary shall take such actions as are necessary to accomplish the restoration described in section 3 not later than 120 days after the date of the enactment of this Act.

(b) ACTION BY THE COMMISSIONER.—The Commissioner of Social Security shall cooperate with the Secretary to the extent necessary to enable the Secretary to meet the requirements of subsection (a).

**SEC. 5. CONGRESSIONAL NOTIFICATION.**

Not later than 30 days after the Secretary takes the last action necessary to accomplish the restoration described in section 3, the Secretary shall notify each House of the Congress in writing of the actions so taken.

The Senate bill was ordered to be read a third time, was read the third time, and passed, and a motion to reconsider was laid on the table.

**DISTRICT OF COLUMBIA AND UNITED STATES TERRITORIES CIRCULATING QUARTER DOLLAR PROGRAM ACT**

Mr. CASTLE. Mr. Speaker, I ask unanimous consent that the Committee on Financial Services be discharged from further consideration of the bill (H.R. 3885) to provide for a circulating quarter dollar coin program to honor the District of Columbia, the Commonwealth of Puerto Rico, Guam,

American Samoa, the United States Virgin Islands, and the Commonwealth of the Northern Mariana Islands, and for other purposes, and ask for its immediate consideration in the House.

The Clerk read the title of the bill.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from Delaware?

There was no objection.

The Clerk read the bill, as follows:

H.R. 3885

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

# **SECTION 1. SHORT TITLE.**

This Act may be cited as the "District of Columbia and United States Territories Circulating Quarter Dollar Program Act".

## **SEC. 2. ISSUANCE OF REDESIGNED QUARTER DOLLARS HONORING THE DISTRICT OF COLUMBIA AND EACH OF THE TERRITORIES.**

Section 5112 of title 31, United States Code, is amended by inserting after subsection (m) the following new subsection:

"(n) REDESIGN AND ISSUANCE OF CIRCULATING QUARTER DOLLAR HONORING THE DISTRICT OF COLUMBIA AND EACH OF THE TERRITORIES.—

"(1) REDESIGN IN 2009.—

"(A) IN GENERAL.—Notwithstanding the fourth sentence of subsection (d)(1) and subsection (d)(2) and subject to paragraph (6)(B), quarter dollar coins issued during 2009, shall have designs on the reverse side selected in accordance with this subsection which are emblematic of the District of Columbia and the territories.

"(B) FLEXIBILITY WITH REGARD TO PLACEMENT OF INSCRIPTIONS.—Notwithstanding subsection (d)(1), the Secretary may select a design for quarter dollars issued during 2009 in which—

"(i) the inscription described in the second sentence of subsection (d)(1) appears on the reverse side of any such quarter dollars; and

"(ii) any inscription described in the third sentence of subsection (d)(1) or the designation of the value of the coin appears on the obverse side of any such quarter dollars.

"(2) SINGLE DISTRICT OR TERRITORY DESIGN.—The design on the reverse side of each quarter dollar issued during 2009 shall be emblematic of one of the following: The District of Columbia, the Commonwealth of Puerto Rico, Guam, American Samoa, the United States Virgin Islands, and the Commonwealth of the Northern Mariana Islands.

"(3) SELECTION OF DESIGN.—

"(A) IN GENERAL.—Each of the 6 designs required under this subsection for quarter dollars shall be—

"(i) selected by the Secretary after consultation with—

"(I) the chief executive of the District of Columbia or the territory being honored, or such other officials or group as the chief executive officer of the District of Columbia or the territory may designate for such purpose; and

"(II) the Commission of Fine Arts; and

"(ii) reviewed by the Citizens Coinage Advisory Committee.

"(B) SELECTION AND APPROVAL PROCESS.—Designs for quarter dollars may be submitted in accordance with the design selection and approval process developed by the Secretary in the sole discretion of the Secretary.

"(C) PARTICIPATION.—The Secretary may include participation by District or territorial officials, artists from the District of Columbia or the territory, engravers of the United States Mint, and members of the general public.

"(D) STANDARDS.—Because it is important that the Nation's coinage and currency bear

dignified designs of which the citizens of the United States can be proud, the Secretary shall not select any frivolous or inappropriate design for any quarter dollar minted under this subsection.

"(E) PROHIBITION ON CERTAIN REPRESENTATIONS.—No head and shoulders portrait or bust of any person, living or dead, and no portrait of a living person may be included in the design of any quarter dollar under this subsection.

"(4) TREATMENT AS NUMISMATIC ITEMS.—For purposes of sections 5134 and 5136, all coins minted under this subsection shall be considered to be numismatic items.

"(5) ISSUANCE.—

"(A) QUALITY OF COINS.—The Secretary may mint and issue such number of quarter dollars of each design selected under paragraph (4) in uncirculated and proof qualities as the Secretary determines to be appropriate.

"(B) SILVER COINS.—Notwithstanding subsection (b), the Secretary may mint and issue such number of quarter dollars of each design selected under paragraph (4) as the Secretary determines to be appropriate, with a content of 90 percent silver and 10 percent copper.

"(C) TIMING AND ORDER OF ISSUANCE.—Coins minted under this subsection honoring the District of Columbia and each of the territories shall be issued in equal sequential intervals during 2009 in the following order: the District of Columbia, the Commonwealth of Puerto Rico, Guam, American Samoa, the United States Virgin Islands, and the Commonwealth of the Northern Mariana Islands.

"(6) OTHER PROVISIONS.—

"(A) APPLICATION IN EVENT OF ADMISSION AS A STATE.—If the District of Columbia or any territory becomes a State before the end of the 10-year period referred to in subsection (1)(1), subsection (1)(7) shall apply, and this subsection shall not apply, with respect to such State.

"(B) APPLICATION IN EVENT OF INDEPENDENCE.—If any territory becomes independent or otherwise ceases to be a territory or possession of the United States before quarter dollars bearing designs which are emblematic of such territory are minted pursuant to this subsection, this subsection shall cease to apply with respect to such territory.

"(7) TERRITORY DEFINED.—For purposes of this subsection, the term 'territory' means the Commonwealth of Puerto Rico, Guam, American Samoa, the United States Virgin Islands, and the Commonwealth of the Northern Mariana Islands."

AMENDMENT IN THE NATURE OF A SUBSTITUTE  
OFFERED BY MR. CASTLE

Mr. CASTLE. Mr. Speaker, I offer an amendment in the nature of a substitute.

The Clerk read as follows:

Amendment in the nature of a substitute offered by Mr. CASTLE:

Strike out all after the enacting clause and insert:

# **SECTION 1. SHORT TITLE.**

This Act may be cited as the "District of Columbia and United States Territories Circulating Quarter Dollar Program Act".

## **SEC. 2. ISSUANCE OF REDESIGNED QUARTER DOLLARS HONORING THE DISTRICT OF COLUMBIA AND EACH OF THE TERRITORIES.**

Section 5112 of title 31, United States Code, is amended by adding at the end the following new subsection:

"(r) REDESIGN AND ISSUANCE OF CIRCULATING QUARTER DOLLAR HONORING THE DISTRICT OF COLUMBIA AND EACH OF THE TERRITORIES.—

"(1) REDESIGN IN 2009.—

"(A) IN GENERAL.—Notwithstanding the fourth sentence of subsection (d)(1) and subsection (d)(2) and subject to paragraph (6)(B), quarter dollar coins issued during 2009, shall have designs on the reverse side selected in accordance with this subsection which are emblematic of the District of Columbia and the territories.

"(B) FLEXIBILITY WITH REGARD TO PLACEMENT OF INSCRIPTIONS.—Notwithstanding subsection (d)(1), the Secretary may select a design for quarter dollars issued during 2009 in which—

"(i) the inscription described in the second sentence of subsection (d)(1) appears on the reverse side of any such quarter dollars; and

"(ii) any inscription described in the third sentence of subsection (d)(1) or the designation of the value of the coin appears on the obverse side of any such quarter dollars.

"(2) SINGLE DISTRICT OR TERRITORY DESIGN.—The design on the reverse side of each quarter dollar issued during 2009 shall be emblematic of one of the following: The District of Columbia, the Commonwealth of Puerto Rico, Guam, American Samoa, the United States Virgin Islands, and the Commonwealth of the Northern Mariana Islands.

"(3) SELECTION OF DESIGN.—

"(A) IN GENERAL.—Each of the 6 designs required under this subsection for quarter dollars shall be—

"(i) selected by the Secretary after consultation with—

"(I) the chief executive of the District of Columbia or the territory being honored, or such other officials or group as the chief executive officer of the District of Columbia or the territory may designate for such purpose; and

"(II) the Commission of Fine Arts; and

"(ii) reviewed by the Citizens Coinage Advisory Committee.

"(B) SELECTION AND APPROVAL PROCESS.—Designs for quarter dollars may be submitted in accordance with the design selection and approval process developed by the Secretary in the sole discretion of the Secretary.

"(C) PARTICIPATION.—The Secretary may include participation by District or territorial officials, artists from the District of Columbia or the territory, engravers of the United States Mint, and members of the general public.

"(D) STANDARDS.—Because it is important that the Nation's coinage and currency bear dignified designs of which the citizens of the United States can be proud, the Secretary shall not select any frivolous or inappropriate design for any quarter dollar minted under this subsection.

"(E) PROHIBITION ON CERTAIN REPRESENTATIONS.—No head and shoulders portrait or bust of any person, living or dead, and no portrait of a living person may be included in the design of any quarter dollar under this subsection.

"(4) TREATMENT AS NUMISMATIC ITEMS.—For purposes of sections 5134 and 5136, all coins minted under this subsection shall be considered to be numismatic items.

"(5) ISSUANCE.—

"(A) QUALITY OF COINS.—The Secretary may mint and issue such number of quarter dollars of each design selected under paragraph (4) in uncirculated and proof qualities as the Secretary determines to be appropriate.

"(B) SILVER COINS.—Notwithstanding subsection (b), the Secretary may mint and issue such number of quarter dollars of each design selected under paragraph (4) as the Secretary determines to be appropriate, with a content of 90 percent silver and 10 percent copper.

"(C) TIMING AND ORDER OF ISSUANCE.—Coins minted under this subsection honoring the

District of Columbia and each of the territories shall be issued in equal sequential intervals during 2009 in the following order: the District of Columbia, the Commonwealth of Puerto Rico, Guam, American Samoa, the United States Virgin Islands, and the Commonwealth of the Northern Mariana Islands.

“(6) OTHER PROVISIONS.—

“(A) APPLICATION IN EVENT OF ADMISSION AS A STATE.—If the District of Columbia or any territory becomes a State before the end of the 10-year period referred to in subsection (1)(1), subsection (1)(7) shall apply, and this subsection shall not apply, with respect to such State.

“(B) APPLICATION IN EVENT OF INDEPENDENCE.—If any territory becomes independent or otherwise ceases to be a territory or possession of the United States before quarter dollars bearing designs which are emblematic of such territory are minted pursuant to this subsection, this subsection shall cease to apply with respect to such territory.

“(7) TERRITORY DEFINED.—For purposes of this subsection, the term ‘territory’ means the Commonwealth of Puerto Rico, Guam, American Samoa, the United States Virgin Islands, and the Commonwealth of the Northern Mariana Islands.”.

Mr. CASTLE (during the reading). Mr. Speaker, I ask unanimous consent that the amendment be considered as read and printed in the RECORD.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from Delaware?

There was no objection.

Mr. CASTLE. Mr. Speaker, I rise today in support of H.R. 3885, the District of Columbia and United States Territories Circulating Quarter Dollar Program Act. I want to thank both Chairman OXLEY and Chairman PRYCE for the Financial Services Committee's support for this legislation, and Leader BOEHNER and incoming chairman BARNEY FRANK for their help in getting the bill to the floor as the 109th Congress winds down.

The legislation before us would create a 1-year program following the end of the popular 50 State Quarter program that would create circulating quarters that bear images honoring the District of Columbia, the Commonwealth of Puerto Rico, Guam, American Samoa, the United States Virgin Islands, and the Commonwealth of the Northern Mariana Islands.

Mr. Speaker, the 50 State Quarter program has proved to be a great success—it has reinvigorated interest in coin collecting, has proven an invaluable educational tool, and has contributed close to \$6 billion dollars to the U.S. Treasury, so far, through seigniorage and the sale of products for collectors. These savings will reduce interest on the debt, something we should all support. The state quarters have been the most popular coin program in the United States' Mint history, with an estimated 140 million Americans collecting the coins. Next year, in a program modeled after the state quarters, the Mint will begin issuing dollar coins bearing the images of the Presidents, changing the design four times a year.

Mr. Speaker, DC and the territories weren't included in the state quarter program, but they deserve their own quarters and Americans deserve to be able to get those quarters and learn about their history. This legislation is a good bipartisan bill supported by other members of the Financial Services Committee and passed in the House in every Congress since we approved the state quarter legislation. I am pleased today that we have brought this

much-needed bill to the floor. I urge my colleagues on both sides of the aisle to join me in supporting this important legislation, and I hope our colleagues in the other body now will approve it as well. The Mint needs adequate time to plan the designs for these coins, and sending this bill to the President 2 years from now is too late.

The amendment was agreed to.

The bill was ordered to be engrossed and read a third time, was read the third time, and passed, and a motion to reconsider was laid on the table.

#### GENERAL LEAVE

Mr. CASTLE. Mr. Speaker, I ask unanimous consent that all Members may have 5 legislative days within which to revise and extend their remarks on this legislation and to insert extraneous material thereon.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from Delaware?

There was no objection.

#### COMMEMORATING ONE-YEAR ANNIVERSARY OF NOVEMBER 9, 2005, TERRORIST ATTACKS IN AMMAN, JORDAN

Mr. PENCE. Mr. Speaker, I ask unanimous consent that the Committee on International Relations be discharged from further consideration of the resolution (H. Res. 1095) commemorating the one-year anniversary of the November 9, 2005, terrorist attacks in Amman, Jordan, and ask for its immediate consideration in the House.

The Clerk read the title of the resolution.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from Indiana?

There was no objection.

The Clerk read the resolution, as follows:

#### H. RES. 1095

Whereas on November 9, 2005, a series of terrorist bombs exploded at the Radisson, Hyatt, and Days Inn hotels in Amman, Jordan, resulting in the deaths of scores of civilians and the injuries of hundreds of others;

Whereas Jordan has been targeted in several terrorist attacks over the past few years and likely remains a target for Islamic extremists;

Whereas Jordan provided unequivocal support to the United States after the September 11, 2001, terrorist attacks;

Whereas Jordan has arrested suspected terrorists with possible ties to Osama bin Laden's Al Qaeda organization and has provided other critical support to the global war on terrorism; and

Whereas Jordan remains a firm ally of the United States in the global war against terrorism and in helping to achieve a lasting peace in the Middle East: Now, therefore, be it

*Resolved*, That the House of Representatives—

(1) notes with sorrow the one-year anniversary of the November 9, 2005, terrorist attacks in Amman, Jordan;

(2) condemns in the strongest possible terms the November 9, 2005, terrorist attacks;

(3) expresses its ongoing condolences to the families and friends of those individuals who

were killed in the attacks and its sympathies to those individuals who were injured;

(4) reiterates its support of the Jordanian people and its government;

(5) values the strong and lasting friendship between Jordan and the United States and the continuing cooperation of the two nations in political, economic, and humanitarian endeavors; and

(6) expresses its readiness to support and assist the Jordanian authorities in their efforts to pursue, disrupt, undermine, and dismantle the networks that plan and carry out such terrorist attacks as the November 9, 2005, terrorist attacks in Amman, Jordan.

The resolution was agreed to.

A motion to reconsider was laid on the table.

#### ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE

The SPEAKER pro tempore. Pursuant to clause 8 of rule XX, proceedings will resume on motions to suspend the rules previously postponed.

Votes will be taken in the following order:

H.R. 5304, *de novo*;

S. 3718, *de novo*;

S. 3546, by the yeas and nays.

The first electronic vote will be conducted as a 15-minute vote. Remaining electronic votes will be conducted as 5-minute votes.

□ 0230

#### PREVENTING HARASSMENT THROUGH OUTBOUND NUMBER ENFORCEMENT ACT

The SPEAKER pro tempore. The pending business is the question of suspending the rules and passing the bill, H.R. 5304, as amended.

The Clerk read the title of the bill.

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from Texas (Mr. BARTON) that the House suspend the rules and pass the bill, H.R. 5304, as amended.

The question was taken; and (two-thirds of those voting having responded in the affirmative) the rules were suspended and the bill, as amended, was passed.

A motion to reconsider was laid on the table.

#### POOL AND SPA SAFETY ACT

The SPEAKER pro tempore. The pending business is the question of suspending the rules and passing the Senate bill, S. 3718.

The Clerk read the title of the Senate bill.

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from Texas (Mr. BARTON) that the House suspend the rules and pass the Senate bill, S. 3718.

The question was taken.

The SPEAKER pro tempore. In the opinion of the Chair, two-thirds of those voting have responded in the affirmative.